

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Alexandria Division**

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|-------------------------------|---|------------------------------|
| In re: GMS SUNSET, LLC | : | |
| Debtor | : | Case No. 23-11315-KHK |
| | : | Chapter 11 |
| | : | |

**OBJECTION TO PROOF OF CLAIM #3 OF
INTERNAL REVENUE SERVICE**

The Debtor, **GMS SUNSET, LLC**, by and through counsel Objects to Proof of Claim (Claim #3) filed by the Internal Revenue Service, herein in the amount of \$79,672.13 pursuant to F.R.B.P. 3007 and moves that the Proof of Claim be disallowed upon the following grounds:

1. **GMS SUNSET, LLC** is a passthrough entity and should not have independent tax liability. Any tax liability is that of the individual members/owners of **GMS SUNSET, LLC**.

WHEREFORE, the Debtor, **GMS SUNSET, LLC** and requests that Proof of Claim #3 in the amount of \$79,672.12 be Disallowed.

Nathan Fisher
Fisher-Sandler, LLC
3977 Chain Bridge Rd., #2
Fairfax, VA 22030
(703) 691-1642
VSB #37161

Dated: April 8, 2024

Respectfully Submitted
GMS Sunset, LLC
Debtor
By Counsel:
/s/ Nathan Fisher
Nathan Fisher
3977 Chain Bridge Rd., #2
Fairfax, VA 22030
(703) 691-1642

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 8th day of April, 2024, I served the foregoing, via first-class mail, and/or ECF on the following, who are all necessary parties under Local Rule 4001(a)-1(E)(1):

GMS Sunset, LLC
1141 Elden St., Ste. 224
Herndon, VA 20170

Matthew J. Troy
Assistant U.S. Attorney
2100 Jamieson Avenue
Alexandria, VA 22314

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101

United States Attorney General
950 Pennsylvania Avenue, NW
Washington DC 20530

Office of the United States Attorney
2100 Jamieson Avenue
Alexandria, VA 22314

ALSO SERVED by Certified Mail, Return Receipt requested were:

**Office of the United States Attorney
2100 Jamieson Avenue
Alexandria, VA 22314**

**United States Attorney General
950 Pennsylvania Avenue, NW
Washington DC 20530**

**/s/ Nathan Fisher
Nathan Fisher**